

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

<p>In re:</p> <p>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,</p> <p>as representative of</p> <p>THE COMMONWEALTH OF PUERTO RICO, <i>et al</i> Debtors<sup>1</sup></p>	<p>PROMESA Title III</p> <p>Case No. 17-BK-03283-LTS</p> <p>(Jointly Administered)</p>
<p>In re:</p> <p>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO</p> <p>as representative of,</p> <p>THE PUERTO RICO SALES TAX FINANCING CORPORATION,</p> <p>Debtor.</p>	<p>PROMESA Title III</p> <p>No. 17 BK 3284-LTS</p>

**MOTION SUBMITTING AMENDED EXPERT REPORT FROM DR. JOSÉ I.  
ALAMEDA-LOZADA IN SUPPORT OF PROSOL-UTIER’S OBJECTION TO  
CONFIRMATION OF TITLE III PLAN OF ADJUSTMENT OF PUERTO RICO SALES  
TAX FINANCING CORPORATION (“COFINA”)**

<sup>1</sup> The Debtors in these Title III cases, along with each Debtor’s respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284) (Last Four Digits of Federal Tax ID: 8474), and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

**COMES NOW PROSOL-UTIER:** (1) Capítulo Autoridad de Carreteras (“HTA Chapter”); (2) Capítulo Instituto de Cultura Puertorriqueña (“ICP Chapter”); (3) Capítulo Oficina del Procurador del Veterano (“OPV Chapter”); (4) Capítulo de Oficina Desarrollo Socioeconómico y Comunitario (“ODSEC Chapter”) y (5) Capítulo de Jubilados (“Retirees Chapter”) (Collectively known as “PROSOL-UTIER”), file this *Motion Submitting Amended Expert Report From Dr. José I. Alameda-Lozada In Support Of Prosol-Utier’s Objection To Confirmation of Title III Plan Of Adjustment Of Puerto Rico Sales Tax Financing Corporation (“Cofina”)*.

1. On January 14, 2019 the Puerto Rico Sales Tax Financing Corporation (“COFINA”), as the Title III Debtor in the above-captioned case under the *Puerto Rico Oversight, Management and Economic Stability Act* (“PROMESA”), by and through the Financial Oversight Management Board for Puerto Rico (“Oversight Board”) as the Debtors representative submitted an objection to the Declaration of José I. Alameda-Lozada filed in support of PROSOL-UTIER’s objections to the Title III Plan of Adjustment. (See Docket No. 4761 in Case No. 17-03283).

2. Among COFINA’s argument, it states a hearsay objection pursuant to Fed. R. Evid. 802. COFINA objects to the admission of Dr. Alameda Lozada’s “study” or expert report as submitted with the PROSOL-UTIER Objection to Plan Confirmation (Docket No. 4592-1) on the grounds that it is an unsworn expert report and constitutes inadmissible hearsay.

3. The *Declaration of José Alameda Lozada, Ph.D. in Support of Objection to Confirmation of Second Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation* (See Docket No. 4592-3 in Case No. 17-03283) that states the methodology used and the conclusions of the report, complies with section 1746 of Title 28 of the United States Code (28 U.S.C. § 1746) **as it is declared by Dr. Alameda under penalty of**

**perjury that the statements made on the report are true and correct to the best of the declarant's knowledge and belief.**

4. However, since COFINA objected the expert report of Dr. Alameda due to it not being sworn in the text of the report, and for abundance of caution, we hereby submit an amended expert report from Dr. Alameda which complies with section 1746 of Title 28 of the United States Code. There were no changes or amendments to the body and other contents of the document except for page 62 which contains Dr. Alameda's declaration under penalty of perjury pursuant to 28 U.S.C. § 1746 . (See Exhibit 1 attached hereto).

5. In light of the above stated, all objections of COFINA regarding the expert report of Dr. Alameda being hearsay for not being sworn, are moot and meritless.

RESPECTFULLY SUBMITTED.

In Ponce, Puerto Rico, this 14<sup>th</sup> day of January, 2019.

**WE HEREBY CERTIFY** that on this same date I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to all participants and Standard Parties. Paper copies have been mailed pursuant to Section II of the *Seventh Amended Notice, Case Management and Administrative Procedures*:

- (i) Chambers of the Honorable Laura Taylor Swain (two copies shall be delivered to the chambers):  
United States District Court for the Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl St., Suite No. 3212  
New York, New York 10007-1312;
- (ii) Office of the United States Trustee for Region 21  
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